

uMshwathi Municipality



Operating and Capital Budget

1 July 2013 - 30 June 2014

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**MAYORS SPEECH
FOR
THE ADOPTION OF THE IDP AND BUDGET 2013/14**

Thank you Madam Speaker.

Good morning fellow Councillors, Amakhosi neziNduna, officials, ladies and gentlemen.

It is indeed a great pleasure to stand before you today to present the Final Draft IDP for 2013/14 and the Final Draft Budget for 2013/14.

The road from the start of the processes starting in 2012 to this point has indeed been long and demanding.

I would like to take this opportunity to thank each and every one of you for your contribution to the processes that have ensured that uMshwathi is once again able to meet all the requirements pertaining to the budget and the IDP, notwithstanding all the challenges before us.

In terms of legislation, municipalities are required to submit the approved IDP to the Department of Cooperative Governance and Traditional Affairs (COGTA) 10 days after approval by Council, the final accepted date of approval being 30 June 2013. The MFMA requires the budget to be adopted by Council by the end of May and submitted to National Treasury within 10 days of adoption.

The tabling and adoption of these important documents today will make it possible for the municipality to once again submit them to COGTA and treasury within the specified timeframes. Again, your contribution is duly acknowledged.

In arriving at this milestone, the municipality has not only complied with the minimum requirements of the Municipal Systems Act, particularly in terms of the timeframes and format. There has been extensive public consultation with all relevant stakeholders.

The Draft IDP was submitted to COGTA for assessment in March 2013.

Besides the meetings at ward level and the Mayoral Budget and IDP Imbizo, meetings were also held with Amakhosi, the Rate payers Associations, the Agricultural Union and the Ward Committees.

The public has also had ample time to study the drafts at all municipal offices and the municipal website; and make their comments to make the process truly democratic; and thus produce an IDP and Budget that we can all say without fear of contradiction, truly belongs to us.

Although the municipality is still awaiting comments from the MEC, the municipality has taken all the inputs from the various stakeholders, including government departments, into consideration in finalizing these strategic documents. The 2013/14 IDP has been prepared in the new format as prescribed by COGTA.

I am confident that the IDP is credible and that the two documents are aligned.

Both the IDP and Budget must be submitted to COGTA and Treasury no later than 10 days after they have been approved by Council.

Turning to the Draft IDP, I will not delve much on this document except to draw the attention of fellow councillors to the strategic objectives of the municipality with regard to service delivery (pages 18 to 21 of the IDP document)

It is critical that we all understand these objectives and evaluate the quality of the IDP in terms of its adequacy in making it possible for the municipality to achieve them.

Also, we must understand the critical factors for success, to be found on P40 of the Draft IDP. Unless these are met, it will not be possible to achieve the strategic objectives.

I also would like to draw your attention to the lists of projects (pages 24 to 32 of the IDP document) that have been identified by the communities for

prioritization especially the 3 priority projects (page 33 of the IDP document) per ward.

Fellow councillors, you should by now be familiar with these lists. What is required today is that we all check for mistakes and suggest the necessary corrections before Council adopts the IDP.

We must all be mindful of the fact that it is not possible for the municipality to implement all the projects that have been requested by the communities in one or a few years.

The budgetary constraints compel the municipality to prioritize projects and implement projects within the limits of the available financial resources. This is what we must all make the communities to understand.

The highlights of the Draft Budget for 2013/14 are as follows:

The total budget commitment for the 2013/14 financial year is as follows:

Operating Expenditure : R 89.655 million
Capital Expenditure : R 33.318 million

Total R 122.973 million

Revenue Projections

Council is hereby informed that the total Revenue Estimates for the 2013/2014 financial year amounts to R122.973 million.

The main income source is attributable to the Rates income and equitable share as shown below:

Rates	: R 22.000 million
Services	: R 1.887 million
Operational Grants	: R 65.620 million
Capital Grants	: R 22.296 million
Other Income	: R 11.170 million

The above revenue will be applied to meet the expenditure in the normal running of the council's business. The salient features of expenditure are as follows:

Councillor Allowances and Salaries : R 44.464 million

An increase of 7% has been budgeted for salaries.

General Expenditure: R 34.788 million

Repairs and Maintenance: R10.203 million

The repairs and maintenance budget was prepared taking into account the requirements of the technical department.

Capital Expenditure

The total capital budget is estimated at R33.318 million and it is divided as follows:

- Roads : R 17.900 million
- Halls : R 7.818 million
- Land : R 0.800 million
- Grader : R 0.500 million
- Sports field : R 2.800 million
- Vehicles : R 1.700 million
- Other : R 1.800 million

Total Projects : R33.318 million

The municipal manager will now take us through the report on the Draft IDP.

Thereafter, he will also take us through the report on the Draft Budget as well as the Draft Budget itself.

Thank you!

KZN221 uMshwathi - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
<u>Financial Performance</u>										
Property rates	11 846	12 444	10 226	13 752	16 002	16 002	–	22 800	24 180	25 644
Service charges	1 403	1 399	1 481	1 550	1 700	1 700	–	1 800	1 980	2 178
Investment revenue	308	382	571	400	800	800	–	800	900	950
Transfers recognised - operational	31 732	43 265	51 620	59 477	59 931	59 931	–	65 620	72 967	88 970
Other own revenue	23 714	19 782	28 789	9 486	9 415	9 415	–	31 953	35 859	38 448
Total Revenue (excluding capital transfers and contributions)	69 003	77 272	92 687	84 665	87 848	87 848	–	122 973	135 886	156 190
Employee costs	21 606	24 983	26 517	31 308	31 308	31 308	–	36 205	38 739	41 451
Remuneration of councillors	3 950	4 342	6 250	7 766	7 766	7 766	–	8 259	8 837	9 456
Depreciation & asset impairment	6 054	7 887	6 621	8 000	9 000	9 000	–	8 850	9 735	10 709
Finance charges	2 648	2 330	2 704	2 500	2 500	2 500	–	2 500	2 750	3 025
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	15 109	23 113	22 662	35 091	37 274	37 274	–	67 159	73 185	80 651
Total Expenditure	49 367	62 654	64 753	84 665	87 848	87 848	–	122 973	133 246	145 292
Surplus/(Deficit)	19 636	14 617	27 934	–	–	–	–	–	2 639	10 898
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	19 636	14 617	27 934	–	–	–	–	–	2 639	10 898
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	19 636	14 617	27 934	–	–	–	–	–	2 639	10 898
<u>Capital expenditure & funds sources</u>										
Capital expenditure	–	–	–	–	–	–	–	33 318	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	22 296	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	11 022	–	–
Total sources of capital funds	–	–	–	–	–	–	–	33 318	–	–
<u>Financial position</u>										
Total current assets	24 326	37 498	44 263	33 274	33 274	7 500	–	39 557	7 500	8 000
Total non current assets	84 140	87 515	97 135	116 131	116 131	–	–	140 449	–	–
Total current liabilities	12 606	13 546	7 205	8 000	8 000	–	–	7 150	–	–
Total non current liabilities	25 866	25 364	20 641	21 494	21 494	–	–	20 154	18 500	17 500
Community wealth/Equity	69 995	86 103	113 553	119 991	119 991	–	–	152 703	–	–
<u>Cash flows</u>										
Net cash from (used) operating	14 152	23 738	34 982	24 776	–	–	–	29 607	–	–
Net cash from (used) investing	(17 311)	(23 492)	(30 203)	(32 160)	–	–	–	(33 318)	–	–
Net cash from (used) financing	3 768	(645)	(4 512)	13 756	–	–	–	–	–	–
Cash/cash equivalents at the year end	723	325	593	7 122	–	–	–	3 789	3 789	3 789
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	3 900	3 996	9 216	6 500	6 500	7 500	–	7 500	7 500	8 000
Application of cash and investments	(21 883)	(10 380)	(5 775)	(12 353)	5 750	–	–	(7 600)	–	–
Balance - surplus (shortfall)	25 783	14 376	14 990	18 853	750	7 500	–	15 100	7 500	8 000
<u>Asset management</u>										
Asset register summary (WDV)	161	120 399	135 086	165 246	165 246	–	198 564	198 564	–	–
Depreciation & asset impairment	6 054	7 887	6 621	8 000	9 000	9 000	8 850	8 850	9 735	10 709
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	–	–	–	10 203	10 203	10 323	11 506
<u>Free services</u>										
Cost of Free Basic Services provided	689	750	766	1 500	1 500	1 000	1 500	1 500	1 650	1 815
Revenue cost of free services provided	705	768	22 588	24 599	49 822	48 322	40 500	40 500	42 950	45 635
<u>Households below minimum service level</u>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	2	2	2	2	2	2	3	3	3	3

KZN221 uMshwathi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		65 633	72 256	70 309	80 827	83 931	83 931	96 670	105 762	123 796
Executive and council		48 646	54 416	60 083	67 075	67 929	67 929	65 805	73 166	89 185
Budget and treasury office		16 987	17 840	10 226	13 752	16 002	16 002	30 865	32 596	34 611
Corporate services		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		222	1 648	300	61	97	97	87	96	105
Community and social services		39	47	90	61	97	97	87	96	105
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		183	121	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	1 480	210	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 745	1 968	20 597	2 228	2 120	2 120	24 416	28 048	30 110
Planning and development		–	–	18 679	78	120	120	22 416	25 848	27 690
Road transport		1 745	1 968	1 918	2 150	2 000	2 000	2 000	2 200	2 420
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	69 003	77 272	92 687	84 665	87 848	87 848	122 973	135 886	156 190
Expenditure - Standard										
<i>Governance and administration</i>		35 176	45 746	46 089	61 336	63 486	63 486	92 030	99 610	108 947
Executive and council		13 184	18 174	19 715	22 101	23 261	23 261	27 627	29 067	31 672
Budget and treasury office		13 474	17 459	15 419	27 816	28 121	28 121	52 824	57 957	63 592
Corporate services		8 518	10 113	10 955	11 419	12 104	12 104	11 579	12 586	13 684
<i>Community and public safety</i>		4 323	5 602	6 270	8 455	8 650	8 650	8 919	9 635	10 409
Community and social services		4 075	5 184	5 999	8 310	8 588	8 588	8 919	9 635	10 409
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		82	217	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		166	201	271	145	62	62	–	–	–
<i>Economic and environmental services</i>		8 742	10 400	10 937	14 289	14 472	14 472	21 439	23 359	25 227
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		8 742	9 443	10 116	13 119	13 342	13 342	20 309	22 116	23 860
Environmental protection		–	957	821	1 170	1 130	1 130	1 130	1 243	1 367
<i>Trading services</i>		1 126	907	1 456	585	1 240	1 240	585	644	708
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1 126	907	1 456	585	1 240	1 240	585	644	708
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	49 367	62 654	64 753	84 665	87 848	87 848	122 973	133 246	145 292
Surplus/(Deficit) for the year		19 636	14 617	27 935	–	–	–	–	2 639	10 898

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure,
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure,
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN221 uMshwathi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Municipal governance and administration</i>		65 633	72 256	70 309	80 827	83 931	83 931	96 670	105 762	123 796
Executive and council		48 646	54 416	60 083	67 075	67 929	67 929	65 805	73 166	89 185
<i>Mayor and Council</i>		48 646	54 416	60 083	67 075	67 929	67 929	65 805	73 166	89 185
<i>Municipal Manager</i>										
Budget and treasury office		16 987	17 840	10 226	13 752	16 002	16 002	30 865	32 596	34 611
Corporate services		-	-	-	-	-	-	-	-	-
<i>Human Resources</i>										
<i>Information Technology</i>										
<i>Property Services</i>										
<i>Other Admin</i>										
<i>Community and public safety</i>		222	1 648	300	61	97	97	87	96	105
Community and social services		39	47	90	61	97	97	87	96	105
<i>Libraries and Archives</i>		(2)	2	1	1	1	1	1	1	1
<i>Museums & Art Galleries etc</i>										
<i>Community halls and Facilities</i>		10	17	32	30	30	30	30	33	36
<i>Cemeteries & Crematoriums</i>		9	10	6	5	6	6	6	7	7
<i>Child Care</i>										
<i>Aged Care</i>										
<i>Other Community</i>		22	19	52	25	60	60	50	55	61
<i>Other Social</i>										
Sport and recreation										
Public safety		183	121	-	-	-	-	-	-	-
<i>Police</i>										
<i>Fire</i>										
<i>Civil Defence</i>										
<i>Street Lighting</i>										
<i>Other</i>		183	121							
Housing										
Health		-	1 480	210	-	-	-	-	-	-
<i>Clinics</i>			1 480	210						
<i>Ambulance</i>										
<i>Other</i>										
<i>Economic and environmental services</i>		1 745	1 968	20 597	2 228	2 120	2 120	24 416	28 048	30 110
Planning and development		-	-	18 679	78	120	120	22 416	25 848	27 690
<i>Economic Development/Planning</i>										
<i>Town Planning/Building enforcement</i>										
<i>Licensing & Regulation</i>				18 679	78	120	120	22 416	25 848	27 690
Road transport		1 745	1 968	1 918	2 150	2 000	2 000	2 000	2 200	2 420
<i>Roads</i>										
<i>Public Buses</i>										
<i>Parking Garages</i>										
<i>Vehicle Licensing and Testing</i>		1 745	1 968	1 877	1 900	1 900	1 900	1 900	2 090	2 299
<i>Other</i>				41	250	100	100	100	110	121
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>										
<i>Biodiversity & Landscape</i>										
<i>Other</i>										
<i>Trading services</i>		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>										
<i>Electricity Generation</i>										
Water		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>										
<i>Water Storage</i>										
Waste water management		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>										
<i>Storm Water Management</i>										
<i>Public Toilets</i>										
Waste management		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
<i>Solid Waste</i>		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
<i>Other</i>		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	69 003	77 272	92 687	84 665	87 848	87 848	122 973	135 886	156 190
Expenditure - Standard										
<i>Municipal governance and administration</i>		35 176	45 746	46 089	61 336	63 486	63 486	92 030	99 610	108 947
Executive and council		13 184	18 174	19 715	22 101	23 261	23 261	27 627	29 067	31 672
<i>Mayor and Council</i>		7 329	8 222	9 513	12 872	13 347	13 347	15 321	15 695	17 140
<i>Municipal Manager</i>		5 855	9 952	10 203	9 229	9 914	9 914	12 306	13 371	14 532
Budget and treasury office		13 474	17 459	15 419	27 816	28 121	28 121	52 824	57 957	63 592
Corporate services		8 518	10 113	10 955	11 419	12 104	12 104	11 579	12 586	13 684
<i>Human Resources</i>										
<i>Information Technology</i>										
<i>Property Services</i>										
<i>Other Admin</i>		8 518	10 113	10 955	11 419	12 104	12 104	11 579	12 586	13 684

Community and public safety		4 323	5 602	6 270	8 455	8 650	8 650	8 919	9 635	10 409
Community and social services		4 075	5 184	5 999	8 310	8 588	8 588	8 919	9 635	10 409
Libraries and Archives		29	25	23	40	28	28	8	9	10
Museums & Art Galleries etc										
Community halls and Facilities										
Cemeteries & Crematoriums		20	0							
Child Care										
Aged Care										
Other Community		4 026	5 158	5 976	8 270	8 560	8 560	8 911	9 626	10 400
Other Social										
Sport and recreation										
Public safety		82	217	-	-	-	-	-	-	-
Police										
Fire										
Civil Defence										
Street Lighting										
Other		82	217							
Housing										
Health		166	201	271	145	62	62	-	-	-
Clinics		166	201	271	145	62	62	-	-	-
Ambulance										
Other										
Economic and environmental services		8 742	10 400	10 937	14 289	14 472	14 472	21 439	23 359	25 227
Planning and development		-	-	-	-	-	-	-	-	-
Economic Development/Planning										
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport		8 742	9 443	10 116	13 119	13 342	13 342	20 309	22 116	23 860
Roads		8 730	9 424	9 885	13 038	13 138	13 138	20 232	22 031	23 767
Public Buses										
Parking Garages										
Vehicle Licensing and Testing		11	19	25	16	16	16	14	15	17
Other				206	65	188	188	63	69	76
Environmental protection		-	957	821	1 170	1 130	1 130	1 130	1 243	1 367
Pollution Control										
Biodiversity & Landscape										
Other			957	821	1 170	1 130	1 130	1 130	1 243	1 367
Trading services		1 126	907	1 456	585	1 240	1 240	585	644	708
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution										
Electricity Generation										
Water		-	-	-	-	-	-	-	-	-
Water Distribution										
Water Storage										
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		1 126	907	1 456	585	1 240	1 240	585	644	708
Solid Waste		1 126	907	1 456	585	1 240	1 240	585	644	708
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	49 367	62 654	64 753	84 665	87 848	87 848	122 973	133 246	145 292
Surplus/(Deficit) for the year		19 636	14 617	27 935	-	-	-	-	2 639	10 898

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison.
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure).
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure).
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	3	-	99	-	-	-	-	-	-
check opexp balance	-175	-	1	-	-	-	-	-	-

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Council General		37 795	49 698	60 957	67 875	68 729	68 995	74 670	82 442	99 077
Vote 2 - Rates		10 941	11 588	9 353	12 952	15 202	15 320	22 000	23 320	24 719
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Library Services		(2)	2	1	1	1	1	1	1	1
Vote 7 - Clinic		-	1 480	210	-	-	-	-	-	-
Vote 8 - Traffic		183	121	41	250	100	100	100	110	121
Vote 9 - Motor Licencing		1 745	1 968	1 876	1 900	1 900	1 900	1 900	2 090	2 299
Vote 10 - Finance		22	19	52	25	60	60	50	55	61
Vote 11 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 12 - Public Works		16 897	10 971	18 679	78	120	120	22 416	25 848	27 690
Vote 13 - Cemetery/Community Halls		19	27	37	35	36	36	36	40	44
Vote 14 - Environmental Mgt/Pound Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste/Refuse Removal		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
Total Revenue by Vote	2	69 003	77 272	92 687	84 665	87 848	88 232	122 973	135 886	156 190
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General		5 208	6 114	8 344	9 872	10 347	10 347	11 321	12 415	13 390
Vote 2 - Rates		-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		5 855	9 952	10 203	9 229	9 914	9 914	12 306	13 371	14 532
Vote 4 - Corporate Services		8 518	10 113	10 955	11 419	12 104	12 104	11 629	12 635	13 731
Vote 5 - Community Services		4 026	5 158	5 976	8 270	8 560	8 560	9 361	10 112	10 925
Vote 6 - Library Services		29	25	23	40	28	28	8	9	10
Vote 7 - Clinic		166	201	271	145	62	76	-	-	-
Vote 8 - Traffic		82	217	206	65	188	188	63	69	76
Vote 9 - Motor Licencing		11	19	25	16	16	16	14	15	17
Vote 10 - Finance		13 474	17 459	15 419	18 061	18 366	18 366	19 256	21 035	22 981
Vote 11 - Technical Services		8 629	10 836	10 708	12 636	12 686	12 686	18 530	19 051	20 644
Vote 12 - Public Works		1 332	696	317	13 157	13 207	13 207	38 770	42 647	46 912
Vote 13 - Cemetery/Community Halls		20	0	-	-	-	-	-	-	-
Vote 14 - Environmental Mgt/Pound Management		891	957	850	1 170	1 170	1 170	1 130	1 243	1 367
Vote 15 - Waste/Refuse Removal		1 126	907	1 456	585	1 200	1 200	585	644	708
Total Expenditure by Vote	2	49 367	62 654	64 753	84 665	87 848	87 862	122 973	133 246	145 292
Surplus/(Deficit) for the year	2	19 636	14 617	27 934	-	(0)	370	-	2 639	10 898

References

1. Insert 'Vote': e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Council General		37 795	49 698	60 957	67 875	68 729	68 995	74 670	82 442	99 077
1.1 - 005 Rates Penalties		905	856	873	800	800	744	800	860	925
1.2 - 037 Fees: Photocopies		12	12	12	13	13	19	15	16	17
1.3 - 038 Fees: Rates Clearance		5	4	12	10	10	14	15	16	17
1.4 - 080 Equitable Share		29 627	41 165	49 180	55 649	55 649	55 649	61 423	69 540	85 328
1.5 - 025 Conditional Grants: FMG		1 500	1 158	1 583	1 500	1 500	1 500	1 650	1 800	1 950
026 Conditional Grants: MSIG		241	942	857	800	800	800	890	934	967
1.6 - 021 Conditional Grants: Provincial		363	-		1 528	1 528	1 528			
Conditional Grants: Provincial- Library						454	454	657	693	725
Conditional Grants: EPWP								1 000		
1.7 - 083 Interest: Investments		308	382	571	400	800	835	800	900	950
1.8 - 086 Interest: Arrear Accounts		4 514	4 983	7 455	7 000	7 000	7 259	7 250	7 500	8 000
1.9 - 087 Interest: Current Account		12	27	13	10	10	16	10	11	12
1.10 - 090 Fees		1	13	21	20	20	8	10	11	12
1.11 - 096 Rental Income		155	155	152	145	145	168	150	161	175
1.12 - 100 Sale of Assets		151		227						
Vote 2 - Rates		10 941	11 588	9 353	12 952	15 202	15 320	22 000	23 320	24 719
2.1 - 002 Assessment Rates		10 941	11 588	9 353	12 952	15 202	15 320	22 000	23 320	24 719
2.2 - 352 Rates Rebates										
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]										
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]										
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]										
Vote 6 - Library Services		(2)	2	1	1	1	1	1	1	1
078 Fines		(2)	2	1	1	1	1	1	1	1
Vote 7 - Clinic		-	1 480	210	-	-	-	-	-	-
098 Subsidies		-	1 480	210						
Vote 8 - Traffic		183	121	41	250	100	100	100	110	121
078 Fines		183	121	41	250	100	100	100	110	121
Vote 9 - Motor Licencing		1 745	1 968	1 876	1 900	1 900	1 900	1 900	2 090	2 299
029 Fees: Drivers Licence		754	744	795	750	825	825	825	908	998
030 Fees: Learner Licences		328	452	296	400	325	325	325	358	393
090 Fees		663	772	786	750	750	750	750	825	908
Vote 10 - Finance		22	19	52	25	60	60	50	55	61
105 Discounts		-	0	1						
045 Postal Services		22	19	51	25	60	60	50	55	61
Vote 11 - Technical Services		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
Vote 12 - Public Works		16 897	10 971	18 679	78	120	120	22 416	25 848	27 690
011 Fees: Building Plans		32	65	88	50	100	100	100	110	121
032 Fees: Grass Cutting		-	-	0	-					
050 Fees		25	61	28	28	20	20	20	22	24
Capital Grants		16 840	10 844	18 563	-			22 296	25 716	27 545
Vote 13 - Cemetery/Community Halls		19	27	37	35	36	36	36	40	44
096 Rental: Halls		10	17	32	30	30	30	30	33	36
017 Burial Fees		9	10	6	5	6	6	6	7	7
Vote 14 - Environmental Mgt/Pound Management		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - Waste/Refuse Removal		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178
045 Fees: Refuse Removal		1 403	1 399	1 481	1 550	1 700	1 700	1 800	1 980	2 178

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Total Revenue by Vote	2	69 003	77 272	92 687	84 665	87 848	88 232	122 973	135 886	156 190

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote	1									
Vote 1 - Council General		5 208	6 114	8 344	9 872	10 347	10 347	11 321	12 415	13 390
201 Salaries		2 442	2 696	4 023	5 135	5 135	5 135	5 270	5 639	6 034
211 Allowance Transport		958	991	1 485	1 862	1 862	1 862	2 075	2 220	2 376
214 Telephone Allowance		209	168	285	306	306	306	460	492	527
220 Pension Contribution		274	393	395	396	396	396	360	385	412
222 Medical Aid Contribution		35	55	9	14	14	14			
Data Line								94	101	108
226 UIF		–	–	1	–	–	–			
234 Skills Levy		33	38	51	53	53	53			
373 Conference and Seminars		17	218	401	500	500	500	550	600	650
396 Insurance		234	254	403	350	400	400	457	503	553
428 Electricity		561	724	920	850	1 200	1 200	1 400	1 540	1 694
451 Subsistence and Travelling		189	138	332	400	400	400	550	820	910
453 Sundries		4	1	6	6	6	6	5	6	6
481 Consulting Fees		254	439	33	–	75	75	100	110	121
Vote 2 - Rates		–	–	–	–	–	–	–	–	–
2.1 - 352 Rates Rebates										
Vote 3 - Municipal Manager		5 855	9 952	10 203	9 229	9 914	9 914	12 306	13 371	14 532
201 Salaries		3 349	3 604	3 654	4 380	4 380	4 380	4 650	4 976	5 324
211 Allowance Transport		593	632	566	–	–	–	516	552	591
212 Bonus		–	41	67	41	41	41	69	74	79
213 Performance Bonus		–	–	–	–	–	–			
220 Pension Contribution		328	329	319	109	109	109	154	165	176
222 Medical Aid		48	49	43	56	56	56	56	60	64
226 UIF		17	19	18	55	55	55	18	19	21
230 Protective Clothing		–	–	33	–	–	–			
231 Bargaining Council		0	1	0	1	1	1	1	1	1
234 Skills Levy		36	42	42	57	57	57	42	45	48
330 LED Projects		288	1 859	1 483	300	300	300	1 000	1 100	1 210
373 Conference and Seminars		29	20	38	–	–	–	50	55	61
381 Entertainment		1	–	2	10	10	10	10	11	12
382 IT		496	821	1 465	800	1 250	1 250	1 500	1 650	1 815
383 Bursaries			9		200	200	200	200	220	242
391 Mayor's Outreach Program: Youth		24	143	28	100	110	110	100	110	121
407 Special Projects		4	506	516	300	300	300	400	440	484
409 Social Empowerment		149	156	99	390	390	390	390	429	472
427 IDP Review/PMS Review		99	552	148	250	250	250	300	330	363
438 Ward Committees		102	72	463	780	780	780	1 200	1 320	1 452
440 Internal Audit		–	244	282	400	400	400	400	440	484
451 Subsistence and Transport		227	365	678	400	450	450	500	550	605
452 Subscriptions		10	166	176	200	425	425	400	440	484
456 Town Planning		54	70	51	200	150	150	150	165	182
464 Communication		–	244	32	200	200	200	200	220	242
650 Furniture		–	10		–	–	–			
Vote 4 - Corporate Services		8 518	10 113	10 955	11 419	12 104	12 104	11 629	12 635	13 731
201 Salaries		2 697	2 753	2 803	4 385	4 385	4 385	3 753	4 016	4 297
203 Bonus		–	179	184	146	146	146	209	224	239
205 Overtime		13	23	31	–	–	–			
207 Housing		21	17	18	138	138	138	19	20	22
211 Allowance Transport		60	65	65	–	–	–			
213 Performance Bonus		–	–	–	–	–	–			
220 Pension Contribution		429	509	536	411	411	411	747	799	855
222 Medical Aid		125	114	145	98	98	98	139	149	159
226 UIF		19	22	22	25	25	25	23	25	26
230 Protective Clothing		108	169	308	340	340	340	300	321	343
231 Bargaining Council		2	1	1	1	1	1	2	2	2
234 Skills Levy		23	29	31	48	48	48	30	32	34
351 Advertisements		126	202	318	200	210	210	210	231	254
373 Conference and Seminars		2	145		–	–	–	50	55	61
400 Legal Expenses		475	293	233	200	200	200	200	220	242
414 Materials: Cleaning		98	108	128	125	150	150	150	165	182
422 Postage and Stamps		95	65	140	125	125	125	125	138	151
424 Printing and Stationery		405	294	253	300	300	300	300	330	363
434 Rental: Copiers		518	322	587	400	600	600	600	660	726
436 Refreshments		94	206	194	125	125	125	125	138	151
444 Security		1 292	1 115	1 283	1 250	1 250	1 250	1 200	1 320	1 452
451 Subsistence and Transport		34	96	109	75	75	75	125	138	151

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
453 Sundries		1	3	6	2	2	2	2	2	2
455 Telephone		1 077	1 080	1 241	1 000	1 250	1 250	1 200	1 320	1 452
457 Employee Assistance Program (EAP)		-	-	22	100	300	300	200	220	242
458 Training		17	766	563	750	750	750	750	825	908
460 Transport/Vehicle Costs		757	1 437	1 716	1 000	1 000	1 000	1 000	1 100	1 210
480 Workman's Compensation		14	50	1	150	150	150	150	165	182
650 Furniture & Equipment		16	51	19	25	25	25	20	22	24
Vote 5 - Community Services		4 026	5 158	5 976	8 270	8 560	8 560	9 361	10 112	10 925
201 Salaries		2 435	2 869	3 000	4 043	4 043	4 043	4 175	4 467	4 780
203 Bonus		-	211	218	333	333	333	254	272	291
205 Overtime		196	267	296	163	163	163	500	535	572
207 Housing		-	1	8	8	8	8	13	14	15
211 Allowance: Transport		-	-	-	-	-	-	160	171	183
213 Performance Bonus		-	-	-	-	-	-	-	-	-
220 Pension Contribution		450	572	551	877	877	877	700	749	801
222 Medical Aid		203	278	302	326	326	326	283	303	324
226 UIF		25	30	27	47	47	47	37	40	42
231 Bargaining Council		1	1	1	2	2	2	2	2	2
234 Skills Levy		25	31	35	66	66	66	52	56	60
373 Conference and Seminars		-	14	-	-	-	-	50	55	61
376 Arts and Culture		-	82	15	100	100	100	250	275	303
384 Crime Prevention		29	4	57	100	100	100	200	220	242
403 Sports Promotion		436	389	936	650	675	675	600	660	726
404 Youth Desk		105	156	259	250	250	250	250	275	303
405 HIV/Aids		-	46	13	500	500	500	600	660	726
406 Small Scale Disaster		15	76	32	150	150	150	150	165	182
420 Pauper Burials		71	94	71	80	80	80	80	88	97
451 Subsistence and Transport		15	29	61	50	60	60	100	110	121
453 Sundries		6	6	3	5	5	5	5	6	6
385 Housing SectorPlan		13	-	92	100	100	100	100	110	121
386 Woman Empowerment		-	-	-	320	420	420	500	550	605
387 Senior Citizens		-	-	-	100	255	255	300	330	363
650 Furniture		-	-	-	-	-	-	-	-	-
Vote 6 - Library Services		29	25	23	40	28	28	8	9	10
201 Salaries		28	25	-	-	-	-	-	-	-
203 Bonus		-	-	-	-	-	-	-	-	-
208 Relief		-	-	23	30	18	18	-	-	-
220 Pension Contribution		-	-	-	-	-	-	-	-	-
222 Medical Aid		-	-	-	-	-	-	-	-	-
226 UIF		-	-	-	-	-	-	-	-	-
230 Protective Clothing		-	-	-	-	-	-	-	-	-
231 Bargaining Council		-	-	-	-	-	-	-	-	-
234 Skills Levy		-	-	-	-	-	-	-	-	-
373 Conference and Seminars		-	-	-	3	3	3	2	2	2
404 Lost Books		1	-	-	3	3	3	2	2	2
435 Reference Books		0	-	-	3	3	3	2	2	2
451 Subsistence and Transport		-	-	-	3	3	3	2	2	2
Vote 7 - Clinic		166	201	271	145	62	76	-	-	-
201 Salaries		122	95	-	-	-	-	-	-	-
203 Bonus		-	-	-	-	-	-	-	-	-
208 Relief		-	-	151	100	12	12	-	-	-
220 Pension Contribution		-	-	-	-	-	-	-	-	-
222 Medical Aid		-	-	-	-	-	-	-	-	-
226 UIF		-	-	-	-	-	-	-	-	-
230 Protective Clothing		-	-	3	-	-	-	-	-	-
231 Bargaining Council		-	-	-	-	-	-	-	-	-
234 Skills Levy		-	-	-	-	-	-	-	-	-
373 Conference and Seminars		-	-	-	2	-	2	-	-	-
414 Materials: Cleaning		-	12	13	5	14	14	-	-	-
415 Medical Supplies		31	54	99	25	36	36	-	-	-
422 Postage and Stamps		-	0	-	2	-	2	-	-	-
424 Printing and Stationery		10	22	-	8	-	8	-	-	-
429 Water		3	3	5	3	-	3	-	-	-
453 Sundries		1	2	1	1	1	1	-	-	-
605 R&M: Buildings		-	13	-	-	-	-	-	-	-
Vote 8 - Traffic		82	217	206	65	188	188	63	69	76
201 Salaries		34	86	137	-	100	100	-	-	-

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
203 Bonus		-	-		-	-	-	-	-	-
205 Overtime		-	-		-	-	-	-	-	-
220 Pension Contribution		-	-		-	-	-	-	-	-
222 Medical Aid		-	-		-	23	23	-	-	-
226 UIF		-	-		-	-	-	-	-	-
231 Bargaining Council		-	-		-	-	-	-	-	-
234 Skills Levy		-	-		-	-	-	-	-	-
373 Conference and Seminars		8	-		5	5	5	3	3	4
398 Law Enforcement		38	-	57	50	50	50	50	55	61
401 Levy Research		-	124		5	5	5	5	6	6
451 Subsistence and Transport		1	-	0	1	1	1	1	1	1
453 Sundries		-	5	11	1	1	1	1	1	1
463 Towing of Vehicles		-	2	1	3	3	3	3	3	4
660 Tools		0	-		-	-	-			
Vote 9 - Motor Licencing		11	19	25	16	16	16	14	15	17
201 Salaries		-	-	12	-	-	-	-	-	-
203 Bonus		-	-		-	-	-	-	-	-
220 Pension Contribution		-	-		-	-	-	-	-	-
222 Medical Aid		-	-		-	-	-	-	-	-
226 UIF		-	-		-	-	-	-	-	-
231 Bargaining Council		-	-		-	-	-	-	-	-
234 Skills Levy		-	-		-	-	-	-	-	-
401 Levy Research		1	-		2	2	2	-	-	-
422 Postage and Stamps		1	1		2	2	2	2	2	2
424 Printing and Stationery		9	15	11	13	13	13	13	14	15
655 Office and Accounting Machines		-	3	1	-	-	-	-	-	-
Vote 10 - Finance		13 474	17 459	15 419	18 061	18 366	18 366	19 256	21 035	22 981
201 Salaries		2 329	2 558	2 643	3 755	3 755	3 755	3 882	4 154	4 445
203 Bonus		4	108	104	142	142	142	207	221	237
205 Overtime		1	2	4	34	34	34	-	-	-
207 Housing		-	5	10	-	-	-	19	20	22
211 Allowance Transport		163	181	181	-	-	-	174	186	199
213 Performance Bonus		-	-		-	-	-	-	-	-
220 Pension Contribution		291	322	336	373	373	373	465	498	532
222 Medical Aid		44	69	82	67	67	67	90	96	103
226 UIF		16	17	16	37	37	37	19	20	22
231 Bargaining Council		1	1	1	1	1	1	1	1	1
234 Skills Levy		23	27	27	47	47	47	39	42	45
333 Debt Collection		399	-	62	100	100	100	100	110	121
354 Valuation Costs		164	1 209	32	175	175	175	175	193	212
365 Bank Charges		41	75	73	70	75	75	75	83	91
373 Conference and Seminars		7	22		-	-	-	50	55	61
408 Communication		-	197	131	200	200	200	200	220	242
450 Audit Fee: External		566	829	631	800	600	600	600	660	726
451 Subsistence and Transport		35	31	67	60	60	60	110	121	133
486 Interest and Redemption		2 648	2 330	2 704	2 500	2 500	2 500	2 500	2 750	3 025
487 Free Basic Services		689	750	766	1 500	1 000	1 000	1 500	1 650	1 815
740 Depreciation		6 054	7 887	6 621	8 000	9 000	9 000	8 850	9 735	10 709
752 Leave Provision		-	839	928	200	200	200	200	220	242
Vote 11 - Technical Services		8 629	10 836	10 708	12 636	12 686	12 686	18 530	19 051	20 644
201 Salaries		5 755	6 387	7 038	7 344	7 344	7 344	10 877	11 638	12 453
203 Bonus		28	404	436	823	823	823	589	630	674
205 Overtime		42	118	239	238	238	238	300	321	343
207 Housing		7	187	60	66	66	66	69	74	79
211 Allowance Transport		158	212	295	324	324	324	239	256	274
213 Performance Bonus		-	-		-	-	-	-	-	-
220 Pension Contribution		915	933	873	1 271	1 271	1 271	1 666	1 783	1 907
222 Medical Aid		317	218	342	336	336	336	465	498	532
226 UIF		53	56	71	76	76	76	90	96	103
231 Bargaining Council		3	14	4	5	5	5	7	7	8
234 Skills Levy		56	85	78	83	83	83	103	110	118
373 Conference and Seminars		22	21		-	-	-	-	-	-
411 Office Equipment		2	4		-	-	-	-	-	-
451 Subsistence and Transport		44	91	102	70	120	120	125	138	151
650 Furniture		-	-		-	-	-	-	-	-
655 Office and Accounting Machines		3	-		-	-	-	-	-	-
605 R&M: Buildings		1 223	2 108	1 168	2 000	2 000	2 000	4 000	3 500	4 000

KZN221 uMshwathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Vote 12 - Public Works		1 332	696	317	13 157	13 207	13 207	38 770	42 647	46 912
201 Salaries		14	17	7	-	-	-	-	-	-
203 Bonus		-	-	18	-	-	-	-	-	-
205 Overtime		-	-	-	-	-	-	-	-	-
209 Allowance: Standby		-	-	-	-	-	-	-	-	-
220 Pension Contribution		-	-	1	-	-	-	-	-	-
222 Medical Aid		-	0	-	-	-	-	-	-	-
226 UIF		-	-	-	-	-	-	-	-	-
231 Bargaining Council		-	-	-	-	-	-	-	-	-
234 Skills Levy		-	-	-	-	-	-	-	-	-
412 Chemicals and Oil Dispersants		2	2	4	12	12	12	12	13	15
417 Road Signs		2	33	7	20	20	20	20	22	24
458 Training		-	-	-	-	-	-	-	-	-
623 Road Maintenance		1 172	424	242	3 000	3 000	3 000	5 000	5 500	6 050
660 Tools		5	35	10	40	40	40	40	44	48
665 Machinery		133	144	27	300	350	350	350	385	424
666 Plant Hire		5	42	-	30	30	30	30	33	36
Contribution to Capital		-	-	-	9 755	9 755	9 755	33 318	36 650	40 315
Vote 13 - Cemetery/Community Halls		20	0	-	-	-	-	-	-	-
201 Salaries		-	-	-	-	-	-	-	-	-
203 Bonus		-	-	-	-	-	-	-	-	-
205 Overtime		-	-	-	-	-	-	-	-	-
220 Pension Contribution		-	-	-	-	-	-	-	-	-
222 Medical Aid		-	-	-	-	-	-	-	-	-
226 UIF		-	-	-	-	-	-	-	-	-
231 Bargaining Council		-	-	-	-	-	-	-	-	-
234 Skills Levy		-	-	-	-	-	-	-	-	-
416 Fuel		-	-	-	-	-	-	-	-	-
660 Tools		-	0	-	-	-	-	-	-	-
665 Machinery		20	-	-	-	-	-	-	-	-
Vote 14 - Environmental Mgt/Pound Management		891	957	850	1 170	1 170	1 170	1 130	1 243	1 367
412 Chemicals and Oil Dispersants		-	1	5	2	2	2	2	2	2
414 Materials: Cleaning		-	-	3	5	5	5	5	6	6
660 Tools		-	24	15	3	3	3	3	3	4
661 Plant and Equipment		891	916	130	600	600	600	600	660	726
665 Machinery		-	16	667	160	160	160	160	176	194
624 Pound Management		-	-	30	400	400	400	360	396	436
Vote 15 - Waste/Refuse Removal		1 126	907	1 456	585	1 200	1 200	585	644	708
315 Refuse Removal		1 067	877	1 265	300	800	800	300	330	363
412 Chemicals and Oil Dispersants		-	9	1	5	5	5	5	6	6
414 Materials: Cleaning		17	19	67	25	30	30	25	28	30
417 Road Signs		-	-	-	-	-	-	-	-	-
418 Plant Hire		40	2	108	250	360	360	250	275	303
465 Tools		1	1	16	5	5	5	5	6	6
Total Expenditure by Vote	2	49 367	62 654	64 753	84 665	87 848	87 862	122 973	133 246	145 292
Surplus/(Deficit) for the year	2	19 636	14 617	27 934	-	(0)	370	-	2 639	10 898

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure');
3. Assign share in 'associate' to relevant Vote

KZN221 uMshwathi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Annual Financial Statements - 2012/13 Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Revenue By Source											
Property rates	2	10 941	11 588	9 353	12 952	15 202	15 202	-	22 000	23 320	24 719
Property rates - penalties & collection charges		905	856	873	800	800	800		800	860	925
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1 403	1 399	1 481	1 550	1 700	1 700	-	1 800	1 980	2 178
Service charges - other											
Rental of facilities and equipment		155	155	152	145	145	145		150	161	175
Interest earned - external investments		308	382	571	400	800	800		800	900	950
Interest earned - outstanding debtors		4 514	4 983	7 455	7 000	7 000	7 000		7 250	7 500	8 000
Dividends received											
Fines		181	123	42	251	101	101		101	111	122
Licences and permits		1 745	1 968	1 876	1 900	1 900	1 900		1 900	2 090	2 299
Agency services											
Transfers recognised - operational		31 732	43 265	51 620	59 477	59 931	59 931		65 620	72 967	88 970
Other revenue	2	17 119	12 553	19 264	190	269	269	-	22 552	25 996	27 852
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		69 003	77 272	92 687	84 665	87 848	87 848	-	122 973	135 886	156 190
Expenditure By Type											
Employee related costs	2	21 606	24 983	26 517	31 308	31 308	31 308	-	36 205	38 739	41 451
Remuneration of councillors		3 950	4 342	6 250	7 766	7 766	7 766		8 259	8 837	9 456
Debt impairment	3										
Depreciation & asset impairment	2	6 054	7 887	6 621	8 000	9 000	9 000	-	8 850	9 735	10 709
Finance charges		2 648	2 330	2 704	2 500	2 500	2 500		2 500	2 750	3 025
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services		-	-	-	-	-	-	-	8 187	9 006	9 906
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	15 109	23 113	22 662	35 091	37 274	37 274	-	58 972	64 179	70 745
Loss on disposal of PPE											
Total Expenditure		49 367	62 654	64 753	84 665	87 848	87 848	-	122 973	133 246	145 292
Surplus/(Deficit)		19 636	14 617	27 934	-	-	-	-	-	2 639	10 898
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		19 636	14 617	27 934	-	-	-	-	-	2 639	10 898
Taxation											
Surplus/(Deficit) after taxation		19 636	14 617	27 934	-	-	-	-	-	2 639	10 898
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		19 636	14 617	27 934	-	-	-	-	-	2 639	10 898
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		19 636	14 617	27 934	-	-	-	-	-	2 639	10 898

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

KZN221 uMshwathi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Council General		-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-
Roads and Stormwater		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Library Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Clinic		-	-	-	-	-	-	-	-	-	-
Vote 8 - Traffic		-	-	-	-	-	-	-	-	-	-
Vote 9 - Motor Licencing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 12 - Public Works		-	-	-	-	-	-	-	-	-	-
Vote 13 - Cemetery/Community Halls		-	-	-	-	-	-	-	-	-	-
Vote 14 - Environmental Mgt/Pound Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste/Refuse Removal		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Council General		-	-	-	500	5 450	5 450	-	3 800	-	-
Community		-	-	-	11 300	11 635	11 635	-	11 118	7 217	16 545
Roads and Stormwater		-	-	-	18 360	17 160	17 661	-	17 900	18 500	11 000
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	410	410	-	-	-	-
Vote 6 - Library Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Clinic		-	-	-	-	-	-	-	-	-	-
Vote 8 - Traffic		-	-	-	-	-	-	-	-	-	-
Vote 9 - Motor Licencing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 12 - Public Works		-	-	-	-	30	30	-	500	-	-
Vote 13 - Cemetery/Community Halls		-	-	-	-	-	-	-	-	-	-
Vote 14 - Environmental Mgt/Pound Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste/Refuse Removal		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	30 160	34 685	35 186	-	33 318	25 717	27 545
Total Capital Expenditure - Vote		-	-	-	30 160	34 685	35 186	-	33 318	25 717	27 545
Capital Expenditure - Standard											
Governance and administration		-	-	-	-	-	-	-	3 000	-	-
Executive and council									3 000		
Budget and treasury office											
Corporate services											
Community and public safety		-	-	-	-	-	-	-	4 918	-	-
Community and social services									3 418		
Sport and recreation									1 500		
Public safety											
Housing											
Health											
Economic and environmental services		-	-	-	-	-	-	-	25 400	-	-
Planning and development											
Road transport									24 900		
Environmental protection									500		
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	33 318	-	-
Funded by:											
National Government									22 296		
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	22 296	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									11 022		
Total Capital Funding	7	-	-	-	-	-	-	-	33 318	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN221 uMshwathi - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		722	324	592	750	750			500		
Call investment deposits	1	3 177	3 673	8 624	5 750	5 750	7 500	-	7 000	7 500	8 000
Consumer debtors	1	17 831	29 903	32 380	24 524	24 524	-	-	30 307	-	-
Other debtors		2 484	3 599	2 668	2 250	2 250			1 750		
Current portion of long-term receivables		112									
Inventory	2										
Total current assets		24 326	37 498	44 263	33 274	33 274	7 500	-	39 557	7 500	8 000
Non current assets											
Long-term receivables		335									
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	83 645	87 434	97 135	116 131	116 131	-	-	140 449	-	-
Agricultural											
Biological											
Intangible		161	80								
Other non-current assets											
Total non current assets		84 140	87 515	97 135	116 131	116 131	-	-	140 449	-	-
TOTAL ASSETS		108 466	125 013	141 398	149 405	149 405	7 500	-	180 006	7 500	8 000
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	2 523	2 252	2 847	2 250	2 250	-	-	2 650	-	-
Consumer deposits											
Trade and other payables	4	10 083	11 294	4 357	5 750	5 750	-	-	4 500	-	-
Provisions											
Total current liabilities		12 606	13 546	7 205	8 000	8 000	-	-	7 150	-	-
Non current liabilities											
Borrowing		25 866	25 364	20 641	21 494	21 494	-	-	20 154	18 500	17 500
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		25 866	25 364	20 641	21 494	21 494	-	-	20 154	18 500	17 500
TOTAL LIABILITIES		38 471	38 910	27 846	29 494	29 494	-	-	27 304	18 500	17 500
NET ASSETS	5	69 995	86 103	113 553	119 911	119 911	7 500	-	152 703	(11 000)	(9 500)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	69 995	86 103	113 553	119 991	119 991	-	-	152 703	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	69 995	86 103	113 553	119 991	119 991	-	-	152 703	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

KZN221 uMshwathi - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	1	57 221	21 754	11 707	16 760				21 346		
Government - operating			44 744	51 830	59 477				65 620		
Government - capital	1		10 844	28 526	18 404				22 296		
Interest		308	382	571	400				800		
Dividends											
Payments											
Suppliers and employees		(40 729)	(51 542)	(54 947)	(67 765)				(77 955)		
Finance charges		(2 648)	(2 444)	(2 704)	(2 500)				(2 500)		
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 152	23 738	34 982	24 776	-	-	-	29 607	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-									
Decrease (Increase) in non-current debtors		(18)	(10 264)								
Decrease (increase) other non-current receivables			446	(8 741)							
Decrease (increase) in non-current investments		1 986	(495)	(4 951)							
Payments											
Capital assets		(19 278)	(13 179)	(16 510)	(32 160)				(33 318)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 311)	(23 492)	(30 203)	(32 160)	-	-	-	(33 318)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					13 756						
Borrowing long term/refinancing		3 886	(645)	(4 512)							
Increase (decrease) in consumer deposits		(118)									
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		3 768	(645)	(4 512)	13 756	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		609	(399)	268	6 372	-	-	-	(3 711)	-	-
Cash/cash equivalents at the year begin:	2	114	723	325	750			-	7 500	3 789	3 789
Cash/cash equivalents at the year end:	2	723	325	593	7 122	-	-	-	3 789	3 789	3 789

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

KZN221 uMshwathi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	723	325	593	7 122	–	–	–	3 789	3 789	3 789
Other current investments > 90 days		3 176	3 672	8 623	(622)	6 500	7 500	–	3 711	3 711	4 211
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		3 900	3 996	9 216	6 500	6 500	7 500	–	7 500	7 500	8 000
Application of cash and investments											
Unspent conditional transfers		3 278	3 926	118	250	250	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	(25 161)	(14 306)	(5 893)	(12 603)	5 500	–	–	(7 600)	–	–
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(21 883)	(10 380)	(5 775)	(12 353)	5 750	–	–	(7 600)	–	–
Surplus(shortfall)		25 783	14 376	14 990	18 853	750	7 500	–	15 100	7 500	8 000

References

- 1. Must reconcile with Budgeted Cash Flows
- 2. For example: VAT; taxation
- 3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable,
- 4. For example: sinking fund requirements for borrowing
- 5. Council approval required for each reserve created and basis of cash backing of reserves

KZN221 uMshwathi - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	33 318	-	-
Infrastructure - Road transport		-	-	-	-	-	-	24 900	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitator		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	24 900	-	-
Community		-	-	-	-	-	-	4 918	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	3 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitator		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	24 900	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitator		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	24 900	-	-
Community		-	-	-	-	-	-	4 918	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	3 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	33 318	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport			57 444	60 885	79 245	79 245		104 145		
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitator										
Infrastructure - Other			7 458	10 715	10 715	10 715		10 715		
Infrastructure		-	64 901	71 600	89 960	89 960	-	114 860	-	-
Community			48 975	57 782	69 082	69 082		74 000		
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets			6 442	5 704	6 204	6 204		9 704		
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		161	80	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	161	120 399	135 086	165 246	165 246	-	198 564	-	-
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>		6 054	7 887	6 621	8 000	9 000	9 000	8 850	9 735	10 709
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	10 203	10 323	11 506
Infrastructure - Road transport		-	-	-	-	-	-	5 420	5 962	6 558
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitator		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	5 420	5 962	6 558
Community		-	-	-	-	-	-	783	861	947
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	-	-	-	4 000	3 500	4 000
TOTAL EXPENDITURE OTHER ITEMS		6 054	7 887	6 621	8 000	9 000	9 000	19 053	20 058	22 214
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.3%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

KZN221 uMshwathi - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		2 200	2 200	2 200	2 200	2 200	2 200	3 000	3 000	3 000
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		2 200	2 200	2 200	2 200	2 200	2 200	3 000	3 000	3 000
Total number of households	5	2 200	2 200	2 200	2 200	2 200	2 200	3 000	3 000	3 000
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		1 950	1 950	2 000	2 200	2 200	2 200	4 000	4 000	4 000
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		689	750	766	1 500	1 500	1 000	1 500	1 650	1 815
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		689	750	766	1 500	1 500	1 000	1 500	1 650	1 815
Highest level of free service provided										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		17	18	21 822	23 099	48 322	48 322	39 000	41 300	43 820
Water										
Sanitation										
Electricity/other energy		689	750	766	1 500	1 500	1 500	1 650	1 815	
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	705	768	22 588	24 599	49 822	48 322	40 500	42 950	45 635

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

Tariffs for the 2013/2014 Financial Year

Description	Deposit		Ta
	2012/13	2013/14	2012/13
Hire of Halls			
Urban Halls			
Fund Raising/Weddings/Parties/Receptions			R 1000,00 per day
Commercial/Profit Making Organisations	500.00	500.00	R 1000,00 per day
Funerals			R 250.00 per day
Rural Halls			
Fund Raising/Receptions/Weddings/Parties	0.00	500.00	R 500.00 per day
Funerals			R 250.00 per day
Mpolweni Hall			
Fund Raising/Receptions/Weddings/Parties			
Main Hall, Dining Hall, and Kitchen	0.00	500.00	R 750.00 per day
Main Hall and Kitchen		500.00	R 650.00 per day
Dining Hall/Kitchen		500.00	R 250.00 per day
Funerals			R 250.00 per day
Refuse Collection - the applicable charge per property on the refuse collection route			
Residential			R 91.25 per month
Commercial and other;			
Small Businesses			R 195.00 per month
Schools			R 195.00 per month
Govt.Institutes			R 649.25 per month
Medium Businesses			R 649.25 per month
Medium to Large Businesses			R 1 292.14 per month
Large Businesses			R 1 947.75 per month
Industrial			R 7 139.63 per month
Other: Specific to Service Provided			As per service provided
Garden Refuse:			
1 tonne load or part thereof			R 306.50 per load
Grass Cutting: Private Properties			
Up to 2000m2			R 2000,00
2000m2 - 4000m2			R 4000,00
Above 4000m2			R 1.10 per square meter

Tariffs for the 2013/2014 Financial Year

Description	Deposit		Ta
	2012/13	2013/14	2012/13
Photocopies			R 1,00 per A4 copy
Building Plans			
Residential			R 4.00 per m2
Commercial			R 8.00 per m2
Industrial			R10.00 per m2
Rates Clearance Certificates			R 100.00 per certificate
Tender Documents			
Fixed for all Documents			
Value of R 100 000.00 or less			R 60.00
Value of R 100 000.00 - R 500 000.00			R 100.00
Value above R 500 000.00			R 250.00
Dog Licence			
per dog for the first two dogs			R 12,00
per dog thereafter			R 20,00
Burial Fees			
Prepared Site			R 500.00
Unprepared Site			R 100.00
Taxi Rank Permits			R 150.00 per permit
Posters			
0 to 50 Posters	R 100.00	R 100.00	
0 to 100 Posters	R 100.00	R 100.00	
0 to 500 Posters	R 100.00	R 100.00	
Over 500 Posters	R 100.00	R 100.00	
Posters to be removed within 2 weeks of event. Deposits are refundable after 2 weeks of event			
Penalties for non removal of posters			R 20.00 per day
Market Stalls			
Rental (Water and Electricity to be paid by Lessee)			R 200.00 per month

All Tariffs are EXCLUSIVE of VAT

Annexure "D"

riff

2013/14

R 1000.00 per day

R 1000.00 per day

R 250.00 per day

R 700.00 per day

R 250.00 per day

R 750.00 per day

R 650.00 per day

R 250.00 per day

R 250.00 per day

R 95.75 per month

R 205.00 per month

R 205.00 per month

R 682.00 per month

R 682.00 per month

R 1 357. 00 per month

R 2 045.00 per month

R 7 497.00 per month

As per service provided

R 250.00 per load

R 2000.00

R 4000.00

R 1.10 per square meter

Annexure "D"

riff

2013/14

R 1.00 per A4 copy

R 4.00 per m2

R 8.00 per m2

R10.00 per m2

R 131.00 per certificate

R 200.00

-

-

-

R 12,00

R 20,00

R 500.00

R 100.00

R 150.00 per permit

R 250.00

R 500.00

R 1 000.00

R 1 500.00

R 20.00 per day

R 200.00 per month

KEY ACTIVITIES & DEADLINE DATES FOR BUDGET PROCESS

2013/2014 Financial Year

ACTIVITY NO	THE EXECUTIVE MAYOR AND THE MUNICIPAL COUNCIL	DATE AND MONTH
1	Mayor - Tables in the Municipal Council a time schedule outlining key deadline dates: <ul style="list-style-type: none"> - Planning - Tabling and approving the budget - Reviewing the IDP (Sect 34 of the MSA) - Establish Budet and Treasury Steering committee (BTSC) - Budget related policies and consultation processes MFMA sect 21,22,23 and MSA sect 34, CH 4	Municipal Council Resolution 30-Aug-12
2	Mayor - Commences with planning for the next three years in terms of Sect. 52 & 53 of the MFMA <ul style="list-style-type: none"> - Review of the previous year's budget process - The completion of the Budget Evaluation Checklist - Revision of the 2011/2012 Integrated Development Plan 	01-Nov-12 First Meeting of the BTSC
3	Municipal Council - To undertake the IDP review process to: <ul style="list-style-type: none"> - Determine strategic objectives for service delivery & development for the next MTREF budget period - Review of provincial and national government sector and its strategic plans 	Municipal Council Resolution 30-Aug-12
4	Mayor - Convenes the meeting of the Budget & Treasury Steering Committee to discuss and debate the Medium Term Budget Policy Statement	12-Dec-12
5	Mayor - Tables the Medium Term Budget Policy Statement and the I.D.P in the Municipal Council for discussion, debate & adoption.	December MC Resolution
6	Mayor - Tables the Final Draft of the MTREF Budget, I.D.P., SDBIP in the Municipal Council, 90 Days before the start of the financial year Publication of the MTREF Budget & I.D.P on website print media	29-Mar-13 05-Apr-13
7	Mayor and Speaker of the Municipal Council <ul style="list-style-type: none"> - To engage in the Public Participation programme on the MTREF Budget, IDP and debate in the Municipal Council - Municipal Council to consider the submissions and views of the local communities, NT, PT, other provincial and national organs of State and municipal councils - Mayor to be provided with an opportunity to respond to submissions during consultations and table amendments for consideration by the Municipal Council. MFMA sect 23,24; MSA CH 4	Apr-13

8	Mayor Tables and Municipal Council : - Must approve the 2012/2013 MTREF Budget, the I.D.P & SDBIP by budget resolution approving changes to the IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before the start of the budget year. MFMA sect 16,24,26,53	29-May-13
9	Mayor - Must approve the SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with Sect 57(2) of the MSA. - Must ensure that APA are linked to the measurable performance objectives that were approved with the SDBIP and the budget. - Must submit the SDBIP and performance agreements to the Municipal Council, MEC for Local Government and makes public within 14 days after approval. MFMA sect 53 ; MSA sect 38-45, 57(2)	26-Jun-13
10	Municipal Council - Must finalize a system of delegations MFMA sect 59,79,82 ; MSA sect 59-65	30-Jun-13 (proposed date)
	Abbreviations : IDP - Integrated Development Plan MFMA - Municipal Finance Management Act, no 56 of 2003 MSA - Local Government Municipal Systems Act, no 32 of 2000 MTBPS - National Treasury, Medium Term Budget and Policy Statement NT - National Treasury PT - Provincial Treasury SDBIP - Service Delivery Budget Implementation Plan	

KEY ACTIVITIES & DEADLINE DATES FOR BUDGET PROCESS

ACTIVITY NO	ACCOUNTING OFFICER AND SENIOR OFFICIALS	DATE AND MONTH
1	Accounting Officer (Municipal Manager) - Engage senior officials of the Municipality with the planning process for the next three years MTREF Budget & I.D.P MFMA sect 68,77	Oct-12
2	Accounting Officer - Engage senior officials of the municipality in reviewing options and contracts for the SDBIP MSA sect 76 - 81	Nov-12
3	Accounting Officer - Must ensure that the CFO and BTO of the municipality determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives. - Must engage Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads etc)	Dec-12
4	Accounting Officer - Engage senior officials to consolidate and prepare proposed budget and strategic plans for the next financial year taking into account previous years performance as per audited financial statements	Jan-13
5	Accounting Officer - Must undertake an initial review of national policies and budget plans and potential price increases of bulk resources with function and departmental officials MFMA sect 35,36,42 ; MTBPS	Jan-13
6	Accounting Officer - Must table the Draft 2012/2013 MTREF Budget & Draft I.D.P to the Budget & Treasury Steering Committee for discussion and debate.	9-Jan-13

KEY ACTIVITIES & DEADLINE DATES FOR BUDGET PROCESS

ACTIVITY NO	ACCOUNTING OFFICER AND SENIOR OFFICIALS	DATE AND MONTH
7	Accounting Officer - Must review proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national & provincial allocations for three years must be available by 20 January) MFMA sect 36	31-Jan-13
8	Accounting Officer - Must finalize and submit to the Mayor the Final Draft of the MTREF Budget the Final Draft of the I.D.P & SDBIP. MFMA sect 37 (2)	15-Mar-13
9	Accounting Officer - To notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of the budget year. MFMA sect 37(2)	N/A
10	Accounting Officer - Must publish tabled budget, plans and proposed revisions to IDP and invite local community comment and submits to NT, PT and other organs of State as prescribed MFMA sect 22 & 37 ; MSA CH 4	4-Apr-13
11	Accounting Officer - Must assist the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year	30-Apr-13
12	Accounting Officer - Must assist the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature	17-May-13 Table final budget on 31-May-13
13	Accounting Officer - Must submit to the Mayor no later than 14 days after approval of the budget the SDBIP and Annual Performance Agreements required in terms sect 57(1)(b) of the MSA MFMA sect 69 ; MSA sect 57	14-Jun-13
14	Accounting Officer & Entities - Must publish adopted budget and plans MFMA sect 75 ; 87	14-Jun-13

MEASUREABLE PERFORMANCE OBJECTIVES FOR MAJOR REVENUE SOURCES

(1) General Rates

The net general rates amounting to R 22 000 000 reflected in the draft operating budget for 2013/2014 financial year constitutes 17.89 % of the total income of the Council. An increase of 5% has been provided for in the budget.

The general rate will be raised monthly and is payable in 12 equal monthly instalments over the financial year. Furthermore an additional 5% discount is offered to rate payers if the total rates payable is paid by 31 August 2013.

The measurable performance objective for this revenue activity will be to ensure that accounts are sent out monthly in advance and that adequate pay points exist to ensure that the revenue collection is executed efficiently.

All accounts that fall in arrear will be regularly followed up and if still outstanding after 60 days these accounts will be referred to Council's debt collectors for collection.

(2) Equitable Share

The equitable share grant amounting to R 61 423 000 reflected in the draft operating budget for the 2013/2014 financial year constitutes almost 50.0 % of the total income of the Council.

The Equitable share is paid in three instalments in July, November and March by the National Treasury.

The measurable performance objective of this revenue source is to ensure that the Council operates its budgets and finances efficiently and ensuring that all National and Provincial financial monitoring reports are submitted quarterly as required.

(3) Other revenues

The balance of Council's revenue is made up of various smaller sources of income including refuse collection, traffic fines, motor licencing, hall hire and interest.

These revenues in isolation are insignificant and more difficult to monitor and are outlined in detail in the draft budget.

List of Budgeted Related Policies

Rates Policy
Tariff Policy

Amendment to Council's Rates Policy

It is proposed to amend paragraph 11, Agricultural Properties, (extract attached), of Council's Rates Policy as follows:

- 1 An all inclusive rebate of 83.00 % be applied encompassing all categories of rebates applicable to agricultural properties during the 2013/2014 financial year. As per paragraph 11 of the rates policy.

Extract of the Rates policy to be amended:

11. AGRICULTURAL PROPERTIES

The municipality will apply an aggregate rebate of 83% to cover the following:

- (1) the level of services provided to agricultural property owners by the municipality,**

The municipality will apply the aggregate rebate on the following:

if there are no municipal roads next to the property;

if there is no refuse removal that is provided by the Municipality.

- (2) the contribution of agriculture to the continued sustainability of the local economy, for example job creation through the continued harvesting of agricultural produce thereby ensuring the profitability of agriculture in the business sector;**

- (a) The municipality will apply the aggregate rebate if agricultural properties contribute substantially to job creation, and the salaries/wages of farm workers are reasonable, e.g., if they meet minimum standards set by the government or if they are in line with the sector's average.

- (3) the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality by installing the infrastructure required for the municipality to provide the services and making land available to the municipality for the establishment of clinics, schools, recreational facilities, water works, housing development, etc.**

The aggregate rebate will be applied, if the farmer is availing his land/buildings to be used for cemetery, education and recreational purposes for the farm workers, their children and the nearby community in general, etc.

(4) the contribution of agriculture to the social and economic welfare of farm workers by providing employment thereby a steady income, housing, schools, safe environment, land used as a burial site where there is an established practice.

12 Summary of Rebates offered:

Residential Properties	:	20%
Agricultural Properties	:	83% As Per paragraph 11
Pensioners’/Disabled Rebates	:	Stepped rebate as per Paragraph 9.2
Indigent	:	75% as per Paragraph 9.2
Public Benefit Organisations	:	100% as per Paragraph 9.1
Public Service Infrastructure	:	75%
Rural Residential Properties	:	50%

Amendment to Councils Tariff Policy

The tariffs attached to the policy be amended as per Annexure “3”

Overview of Budget Assumptions

The budget has been prepared on the assumption that:

- The service delivery trends are consistent to that of the previous year.
- The economy will continue to improve and stabilize.
- Expenditure trends will be consistent to that of the past two to three years.
- The collection of amounts owing by debtors improves to at least 80 %.

The budget forecasts are based on historic information and current trends available at the time preparing the budget.

Overview of Budget Funding

The funding source for the budgeted expenditure is as follows:

Operating Expenditure:

- Equitable Share	: R 61 423 000.00
- Finance Management Grant	: R 1 500 000.00
- Municipal Systems Improvement Grant	: R 890 000.00
- Provincial Grants	: R 657 000.00
- Rates	: R 22 000 000.00
- Other Services	: R 12 236 000.00

Capital Expenditure:

- Municipal Infrastructure Grant	: R 22 296 000.00
- Internal Revenue	: R 11 022 000.00

The municipality is entering its seventh year of implementation the Municipal Property Rates Act (MPRA). The municipality is preparing to have the second General Valuation done in 2012. A five percent increase in rates has been budgeted for with a 5 percent increase in refuse collection tariffs.

The municipality will continue its aggressive debt collection process it started towards the latter part of 2010 financial year. This will assist in improving the collection rate of the debtors.

The municipality will continue applying its cost reduction program in the 2013/2014 financial year, for example, only filling critical vacant positions.

Investments held by the municipality are of a short-term in nature and held for a maximum of three months.

Currently the municipality is servicing long term loans from FNB and DBSA. The municipality does not intend taking up any new loans in the 2013/14 financial year.

Grant Expenditure

Municipal Infrastructure Grant: R 22 296 000.00

- | | |
|---------|-----------------|
| - Roads | R 22 296 000.00 |
|---------|-----------------|

Municipal Systems Improvement Grant: R 890 000.00

- | | |
|--|--------------|
| - Effective Ward Committee Participation | R 350 000.00 |
| - Review and updating of by-laws | R 250 000.00 |
| - Review and upgrade finance system | R 190 000.00 |
| - Equipping Ward Committee offices | R 100 000.00 |

Finance Management Grant: R 1 650 000.00

- | | |
|--|--------------|
| - Interns | R 525 000.00 |
| - Training of BTO staff | R 250 000.00 |
| - Reviewing and Upgrading SCM Data Base | R 75 000.00 |
| - Asset Management: Review Assets Register | R 250 000.00 |
| - Internal Audit | R 350 000.00 |
| - Clean up Debtors' data base | R 150 000.00 |
| - Training of Audit Committee members | R 50 000.00 |

Salaries and Allowances

Councillor Allowances and Benefits (26 Councillors)

- Salaries	R 5 270 000.00
- Transport Allowance	R 2 075 000.00
- Telephone Allowance	R 460 000.00
- Pension Contribution	R 360 000.00
- Data Line	R 94 000.00

Employee Salaries and Benefits

- Salaries	R 28 287 000.00
- Bonus	R 1 328 000.00
- Housing	R 120 000.00
- Transport Allowance	R 1 089 000.00
- Bargaining Council	R 13 000.00
- Pension	R 3 732 000.00
- Medical Aid	R 1 033 000.00
- Skills Levy	R 266 000.00
- UIF	R 187 000.00

Packages Included in Employee Salaries

- Municipal Manager	R 987 000.00
- Chief financial Officer	R 705 000.00
- General Manager: Technical	R 635 000.00
- General Manager: Corporate	R 635 000.00
- General Manager: Community	R 635 000.00

Certification that the adopted budget for 2013/14 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 8.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, MR. M.V. CEBERHULU, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is complete agreement between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name MR. M.V. CEBERHULU

Municipal manager of UMSHWATHI MUNICIPALITY KZN221
(name and demarcation code of municipality)

Signature 

Date 20 JUNE 2013

This certificate must be submitted to National Treasury by close of business 15 July 2013 at the following email address: lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant provincial treasury



uMshwathi Municipality

Your Reference:	Date:	My Reference:	Date:	Enquiries
U Verwysing	Datum:	My Verwysing:	Datum:	Navrae:
			28 May 2013	R.M. Mani

Quality Certificate – Budget 2013/14

I, Mr. M.V. Cebekhulu, municipal manager of uMshwathi Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Mr. M.V. Cebekhulu
Municipal Manager of uMshwathi Municipality – KZN221

Signature:

Date:

28 MAY 2013

VISION

"uMshwathi Owethu - Lets Build Together".



uMshwathi Municipality

Enquiries: R Mani

27 June 2013

This is a true copy of the extract of minutes taken at the 9th Council Meeting held on Thursday, 30 May 2013 at the New Hanover Council Chambers:

OPERATING AND CAPITAL BUDGETS FOR THE 2013/2014 FINANCIAL YEAR AND TWO YEARS FORWARD BUDGETS

RESOLUTION C357

- 9.1 The draft operating and capital budgets for the 2013 / 2014 financial year and three year forward forecasts submitted herewith and marked, annexures "B" and "C", be approved by the Council in terms of section 16 (2) of the Municipal Finance Management Act 56/ 2003.
- 9.2 In terms of section 2 of the Local Government Municipal Property Rates Act 6/2004, as amended, the general rate to be levied on the market value of all rateable property for the 2013/2014 financial year be adjusted and set as follows:
- Commercial, residential, agricultural and public service infrastructure, industrial and vacant properties; R0,013392682,
- 9.3 In terms of section 15 of the Municipal Property Rates Act 6/2004 the following exemptions, reductions and rebates be applied for the 2012/2014 financial year.
- No rate will be levied on the first thirty (30%) of the market value of public service infrastructure in terms of section 17(1) of the Municipal Property Rates Act 6/2004,
 - No rate be applied to the first fifteen thousand rand (R15 000) of the market value of residential and multipurpose residential properties in terms of section 17(1) (h) of the Municipal Property Rates Act 6/2004,
 - The following rebates/ reductions will be applied to the respective categories of property;

Residential properties	20%
Agricultural Property	83%
Public Service Infrastructure	75%
Rural Residential	50%

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An additional rebate of 5% on net rates payable is applied on total rates paid up by 31 August 2013.

Public Benefit Organizations who serve the local interests and are approved by the SA Revenue Services and referred to specifically in terms of section 18A and Part 1 of the 9th Schedule of the Income Tax Act 58/1962 will receive a rebate of 100%

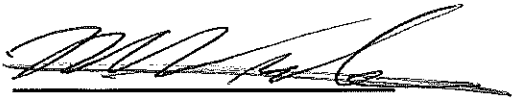
Qualifying applicants, in terms of the municipality's Rates Policy, who are registered as indigents and are the sole owners of their properties and who permanently reside there on will receive an additional rebate of 75%

Qualifying applicants, in terms of the municipality's Rates Policy, who are over the age of 60 years and or are Disabled persons and who are the sole owners of their properties and who permanently reside thereon will receive an additional rebate calculated on their joint incomes as follows:

Joint income of between 0 and R2500 per month	30%
Joint income of between R2501 and R3500 per month	20%
Joint income of between R3501 and RR4500 per month	10%

- 9.4. That in terms of section 26(1) (a) of the Municipal Property Rates Act 6/2004 the general rates for the 2012/2013 financial year be recovered in 12 monthly installments and that the final date and time for payment of each monthly installment be 15:00 hours on the last working day of each month,
- 9.5 That the amended tariff of charges as set out in annexure 3 and attached hereto be approved, advertised and implemented with effect from the 1st of July 2013.
- 9.6 That the budgeted salary increase as negotiated and finalized by the Bargaining Council for staff be implemented from 1 July 2013.
- 9.7 That the increase for line managers be based on the same increase negotiated by the Bargaining Council for staff and be implemented from 1 July 2013.
- 9.8 That the budget, once adopted be submitted to the National and Provincial Treasury.
- 9.9 That Council's rates policy is amended to take into account the rebates as per paragraph (c) and the tariff policy is amended to take into account the tariff changes.

Yours faithfully

A handwritten signature in black ink, appearing to read 'M V CEBEKHULU', written over a horizontal line.

M V CEBEKHULU

MUNICIPAL MANAGER